

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On November 18, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 13590, 13591, And 13592 (Motor City Electric) ("Statement Of Disputed Issues - Motor City Electric") (Docket No. 14453) [a copy of which is attached hereto as Exhibit D]
- 2) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11777 (CF Special Situation Fund I LP) ("Statement Of Disputed Issues - CF Special Situation Fund I LP") (Docket No. 14454) [a copy of which is attached hereto as Exhibit E]

On November 18, 2008, I caused to be served the document listed below upon the party listed on Exhibit F hereto via overnight mail:

- 3) Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 13590, 13591, And 13592 (Motor City Electric) ("Statement Of Disputed Issues - Motor City Electric") (Docket No. 14453) [a copy of which is attached hereto as Exhibit D]

On November 18, 2008, I caused to be served the document listed below upon the party listed on Exhibit G hereto via overnight mail:

- 4) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11777 (CF Special Situation Fund I LP) ("Statement Of Disputed Issues - CF Special Situation Fund I LP") (Docket No. 14454) [a copy of which is attached hereto as Exhibit E]

Dated: November 21, 2008

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 21st day of November, 2008, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 3/20/11

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com lszlezinger@mesirovfinancial.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirov Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	jmoldovan@morrisoncohen.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-735-8603	917-522-3103		Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tierman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	202-326-4020	202-326-4112		Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	landy.ralph@pbgc.gov morris.karen@pbgc.gov menke.john@pbgc.gov bangert.beth@pbgc.gov efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com david.resnick@us.rothschild.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	212-403-5454		Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com jfrizzley@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-848-4000	212-848-7179	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com ibutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com kmarafio@skadden.com jmatz@skadden.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502		Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411		Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000		Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com cp@stevenslee.com cs@stevenslee.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	212-319-8500	212-319-8505	altogut@teamtogut.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258		Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	07960	973-656-8365	973-656-8805		Creditor Committee Member

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	conh@mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	bmctigue@mctiguelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	lszlezinger@mesirofinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	william.dombos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	landy.ralph@pbgc.gov morris.karen@pbgc.gov menke.john@pbgc.gov bangert.beth@pbgc.gov efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	sriemer@phillipsnizer.com david.resnick@us.rothschild.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500		Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1°	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-902-6028	david.boyle@airgas.com	Counsel to Airgas, Inc.
Akebono Brake Corporaton	Brandon J. Kessinger	310 Ring Road		Elizabethtown	KY	42701		270-234-5580	bkessinger@akebono-usa.com	Representative for Akebono Corporation
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	idezengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868	steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	mtf@afrct.com	Counsel to Stanley Electric Sales of America, Inc.
Anthony Ostlund & Baer PA	John B Orenstein	3600 Wells Fargo Ctr	90 S 7th St	Minneapolis	MN	55402		612-349-6969	jorenstein@aoblaw.com	Attorneys for Whitebox Hedged High Yield Partners, LP
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	calloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	sean@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	wallace@blbglaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.; GKN Sinter Metals, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solectron Corporation; Solectron De Mexico SA de CV; Solectron Invtotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	pcostello@bbslaw.com	Solectron Corporation; Solectron de Mexico SA de CV; Solectron Invtotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	tgaa@bbslaw.com	Counsel to Veritas Software Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Bingham McHale LLP	Whitney L. Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A. Trentadue Carina M. de la Torre	111 Monument Circle Ste 2700		Indianapolis	IN	46204		317-684-5000	mtrentadue@boselaw.com cdelatorre@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Manufacturing Company Southwest, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Buchanan Ingersoll & Rooney	Mary Caloway	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		302-552-4200	mary.caloway@bipc.com	Counsel to Fiduciary Counselors
Buchanan Ingersoll & Rooney	William H. Schorling, Esq.	1835 Market St. 14th Floor		Philadelphia	PA	19103		215-665-5326	william.schorling@bipc.com	Counsel to Fiduciary Counselors
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc.
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	jeannine.damico@cw.com jonathan.greenberg@BASF.COM	Attorneys for the Audit Committee of Delphi Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000		Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	rusadi@cahill.com	Counsel to Engelhard Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	jrobertson@calfee.com	Counsel to Brush Engineered materials
										Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, I
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio Robert Calinoff	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	dhriaggio@gmail.com rcalinoff@candklaw.com	
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	rweisberg@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	Counsel to Ames Electricos Automotrices, S.A. de C.V.; Cordaflex, S.A. de C.V.
										Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	maofiling@cgsh.com	
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
										Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	jvitale@cwsny.com bceccotti@cwsny.com	
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	jwisler@cblh.com	Counsel to ORIX Warren, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	mlee@contrariancapital.com jstanton@contrariancapital.com wraine@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge Wall Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company; Attorneys for Columbia Industrial
Covington & Burling	Susan Power Johnston Aaron R. Marcu	620 Eighth Ave		New York	NY	10018		212-841-1005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Cindi Eilbott	101 Park Avenue		New York	NY	10178-0061		212-696-6936	ceilbott@curtis.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
David P. Martin		519 Energy Center Blvd	Ste 1104	Northport	AL	35401		205-343-1771	davidmartin@erisacase.com davidmartin@bellsouth.net	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	gdiConza@dlawpc.com	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Dreier LLP	Maura I. Russell Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	jguerrier@dreierllp.com	Counsel to SPCP Group LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	janice.grubin@dbr.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	jlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Dykema Gossett PLLC	Douglas S Parker	39577 Woodward Ave	Suite 300	Bloomfield Hills	MI	48304		248-203-0703	dparker@dykema.com	Counsel for Federal Screw
Dykema Gossett PLLC	Morgan Smith	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-5679	mmsmith@dykema.com	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Sharon A. Salinas	10 South Wacker Dr	Suite 2300	Chicago	IL	60606		312-627-2199	ssalinas@dykema.com	Counsel to Tremont City Barrel Fill PRP Group
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113			akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	gettelman@e-hlaw.com	Counsel to Jon Ballin
Farrell Fritz PC	Louis A. Scarcella Patrick T. Collins	1320 RexCorp Plaza		Uniondale	NY	11556-1320		516-227-0700	lscarcella@farrellfritz.com pcollins@farrellfritz.com	Counsel to Official Committee of Equity Holders
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	charles@filardi-law.com	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	David G Dragich	500 Woodward Ave Suite 2700		Detroit	MI	48226-3489		313-234-7100	ddragich@foley.com	Counsel to Internet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	drosenzweig@fulbright.com	Counsel to Southwest Research Institute Attorney for Solvay Fluorides, LLC
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	mparker@fulbright.com	Counsel to Southwest Research Institute
Genovese Joblove & Battista, P.A.	David C. Cimo	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131		305-349-2300	dcimo@gib-law.com	Counsel to Ryder Integrated Logistics, Inc.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg Segalla LLP	Attn Bruce W Hoover	665 Main St Ste 400		Buffalo	NY	14203		716-566-5400	bhoover@goldbergsegalla.com	Attorneys for MasTec Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druhl	599 Lexington Avenue		New York	NY	10022		212-813-8800	cdruhl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	bmehlsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	James J Sabella	485 Lexington Ave		New York	NY	10017		646-722-8520	jsabella@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	mdebbler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	diconzam@gtlaw.com	Counsel to Samtech Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	heyens@gtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc.
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	rjclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	sgross@hodgsonruss.com	Counsel to Yazaki North America, Inc.
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	elizabeth.flanagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Lawrence J. Murphy	2290 First National Building	660 Woodward Ave	Detroit	MI	48226		313-465-7488	lmurphy@honigman.com	Attorneys for Guide Corporation and Lightsources Parent Corporation
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	lmcbryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	irhunter@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	tomschank@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	aee@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	jeffery.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201			heather@inplaytechnologies.com	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jackson Walker LLP	Bruce J. Ruzinsky Desiree K. Killen	1401 McKinney St Ste 1900		Houston	TX	77010		713-751-4200	bruzinsky@jw.com dkillen@jw.com	Counsel to Constellation NewEnergy, Inc.
Jackson Walker LLP	Heather M. Forrest	901 Main St Ste 600		Dallas	TX	75202		214-953-6000	hforrest@jw.com	Counsel to Constellation NewEnergy, Inc.
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jason, Inc.	Will Schultz, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		414-277-2110	wscultz@jasoninc.com	General Counsel to Jason Incorporated
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	gerdekomarek@bellsouth.net	Counsel to Peggy C. Brannon, Bay County Tax Collector
Jones Day	Corinne Ball	222 East 41st Street		New York	NY	10017		212-326-7844	cball@jonesday.com	Counsel to WL. Ross & Co., LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	sjfriedman@jonesday.com	Counsel to WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	rsmolev@kavescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Craig A. Wolfe	101 Park Avenue		New York	NY	10178		212-808-7800	cwolfe@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Joseph Boyle	200 Kimball Dr		Parsippany	NJ	07054		973-503-5900	jboyle@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Merrill B. Stone	101 Park Avenue		New York	NY	10178		212-808-7800	mstone@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	lmagarik@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	sjennik@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	tkennedy@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
King & Spalding, LLP	Daniel Egan	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	degan@kslaw.com	Counsel to KPMG LLP
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	jay.selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	knorthup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518	smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	mitchell.seider@lw.com	UCC Professional
Latham & Watkins	Robert Rosenberg	885 Third Avenue		New York	NY	10022		212-906-1370	robert.rosenberg@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Locke Lord Bissell & Liddell	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8304	kwalsh@lockelord.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Locke Lord Bissell & Liddell	Timothy S. McFadden	111 South Wacker Drive		Chicago	IL	60606		312-443-0370	tmcfadden@lockelord.com	Counsel to Methode Electronics, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000	gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfords ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfords ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030	axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414	vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	eglas@mccarter.com	Counsel to General Products Delaware Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	Gary O. Ravert	340 Madison Avenue		New York	NY	10017-1922		212-547-5477	gravert@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	jsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDermott Will & Emery LLP	Steven P. Handler Monica M. Quinn	227 W Monroe St		Chicago	IL	60606		312-372-2000	shandler@mwe.com mquinn@mwe.com	Counsel for Temic Automotive of North America, Inc.
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	amccollough@mcguirewoods.com	Counsel to Siemens Energy & Automation, Inc.
McGuirewoods LLP	Daniel F Blanks	One James Center	901 East Cary Street	Richmond	VA	23219		804-775-1000	dblanksmcguirewoods.com	Counsel for CSX Transportation, Inc.
McGuirewoods LLP	John H Maddock III	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	jmaddock@mcguirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.; Counsel for CSX Transportation, Inc.
Meyer, Suozzi, English & Klein, P.C.	Attn Thomas R Slome Esq	990 Stewart Ave Ste 300	PO Box 9194	Garden City	NY	11530-9194		516-741-6565	tslome@msek.com	Counsel for Pamela Geller
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers Law Group, P.C.	Merle C. Meyers	44 Montgomery Street	Suite 1010	San Francisco	CA	94104		415-362-7500	mmeyers@mlg-pc.com	Counsel to Alps Automotive, Inc.
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	emeyers@mrmlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800	rosenbaum@mrmlaw.net	Counsel to Prince George County, Maryland
Miami-Dade County Tax Collector	April Burch	Paralegal Unit	140 West Flagler St Ste 1403	Miami	FL	33130		305-375-5314	mdtcbkc@miamidade.gov	Paralegal Collection Specialist for Miami-Dade County
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	miaq@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	idonahue@miheritage.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller & Martin PLLC	Dale Allen	150 Fourth Ave North	Ste 1200	Nashville	TN	37219			vjones@millermartin.com	Counsel to Averitt Express
Miller Johnson	Thomas P. Sarb	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford							616-831-1726	wolfordr@millerjohnson.com	Counsel to Wells Operating Partnership, LP
	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	greenj@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	fusco@millercanfield.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	piricotta@mintz.com pricotta@mintz.com	Counsel to Molex Connector Corp
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	Jeff.Ott@molex.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	agottfried@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	mzelmanovitz@morganlewis.com	Counsel to Sumitomo Corporation
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	resterkin@morganlewis.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000	lberkoff@morithhock.com	Counsel to Blue Cross and Blue Shield of Michigan
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	mdallago@morrisoncohen.com	Counsel to Texas Instruments Incorporated
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	sandy@nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
										Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	Knathan@nathanneuman.com	Vice President and Senior Counsel to National City Commercial Capital
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	lisa.moore2@nationalcity.com	Counsel for National Renewable Energy Laboratory
National Renewable Energy Laboratory	Marty Noland Principal Attorney	1617 Golden Blvd	Legal Office, Mail Stop 1734	Golden	CO	80401		303-384-7550	marty_noland@nrel.gov	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	george.cauthen@nelsonmullins.com	Deputy Attorney General - State of New Jersey Division of Taxation
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	tracy.richardson@dol.lps.state.nj.us	Counsel to WL. Ross & Co., LLC
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	dgheiman@jonesday.com	Office of the Chapter 13 Trustee
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	cahope@chapter13macon.com	Counsel to The Texas Comptroller of Public Accounts
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	jay_hurst@oag.state.tx.us	Attorney for State of Ohio, Environmental Protection Agency
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	msutter@ag.state.oh.us	Company
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	michaelz@orbotech.com	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
O'Rourke Katten & Moody	Michael Moody	55 W Wacker Dr	Ste 1400	Chicago	IL	60615		312-849-2020	mmoody@orourkeandmoody.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	fholden@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	jguy@orrick.com	Counsel to Bank of America, N.A.
Orrick, Herrington & Sutcliffe LLP	Raniero D'Aversa, Jr.	666 Fifth Avenue		New York	NY	10103-0001		212-506-3715	Rdaversa@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	rwyrton@orrick.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	mseidl@pszilaw.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	Rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	dwdykhous@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul H. Spaeth Co. LPA	Paul H. Spaeth	130 W Second St Ste 450		Dayton	OH	45402		937-223-1655	spaethlaw@phslaw.com	Attorneys for F&G Multi-Slide Inc and F&G Tool & Die Co. Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	arosenberg@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140	housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	aaronsona@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423-2700		937-223-1130	scarter@pselaw.com	
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	imanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	rjp@pbandg.com	Counsel to Ideal Tool Company, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers QAD, Inc.	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356	enrique.bujidos@es.pwc.com	Representative to DASE
	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	jkp@qad.com	Counsel to QAD, Inc.
Quarles & Brady LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	John J. Dawson	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	jdawson@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	knye@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation; Flambeau Inc.
Quarles & Brady LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	rpr@quarles.com	Counsel for Flambeau Inc.
Reed Smith	Ann Pille	10 South Wacker Drive		Chicago	IL	60606		312-207-1000	apille@reedsmith.com	Counsel to Infineon; Infineon Technologies
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Republic Engineered Products, Inc.	Joseph A Kaczka	3770 Embassy Parkway		Akron	OH	44333		330-670-3215	jkaczka@republicengineered.com	Counsel to Republic Engineered Products, Inc.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Rierner & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	msscott@riernerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	amathews@robinsonlaw.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600	tslome@rsmlp.com	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	agelman@sachnoff.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Roberto Carrillo	230 Park Avenue	Suite 1130	New York	NY	10169		212-818-9200	rcarrillo@ssbb.com	Attorney's for Tecnomec S.r.L.
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Michael R Wernette	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	mwernette@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340	rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	egeekie@schiffhardin.com	Counsel to Means Industries
Schiffirin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	shandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Sabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Kathleen M. LaManna	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5603	bankruptcy@goodwin.com	
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	izackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton	650 College Rd E		Princeton	NJ	08540		609-227-4600	vhamilton@sillscummis.com	Counsel to Doosan Infracore America Corp.
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Simon, Stella & Zingas, PC	Stephen P. Stella	422 W Congress Ste 400		Detroit	MI	48226		313-962-6400 X225	attorneystella@sszpc.com	Counsel to Motor City Electric
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	bellis-monro@sgrlaw.com	Counsel to Southwire Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	rrichards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Squire, Sanders & Dempsey L.L.P.	G. Christopher Meyer	4900 Key Tower	127 Public Sq	Cleveland	OH	44114		216-479-8692	cmeyer@ssd.com	Counsel to Furukawa Electric Co., Ltd.; Counsel for the City of Dayton, Ohio
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	jbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	rkidd@srcm-law.com	Counsel to Excel Global Logistics, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	jposta@sternslaw.com jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	wbeard@stites.com loucoursun@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)
Stutman Treister & Glatt Professional Corporation	Christine M. Pajak Eric D. Goldberg Isaac M. Pachulski Esq Jeffrey H Davidson Esq	1901 Avenue of the Stars	12th Floor	Los Angeles	CA	90067		310-228-5600	cpajak@stutman.com egoldberg@stutman.com ipachulski@stutman.com jdavidson@stutman.com	Counsel to CR Intrinsic Investors, LLC, Elliot Associates, L.P., Highland Capital Management, L.P.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838	ferrell@taftlaw.com	Counsel to Wren Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Teitelbaum & Baskin LLP	Jay Teitelbaum	3 Barker Avenue	3rd Floor	White Plains	NY	10601		914-437-7670	jteitelbaum@tblawlp.com	Counsel to Mary H. Schaefer
Tennessee Department of Revenue	Ron Baskin	c/o TN Attorney General's Office, Bankruptcy Division							rbaskin@tblawlp.com	
	Marvin E. Clements, Jr.		PO Box 20207	Nashville	TN	37202-0207		615-532-2504	agbanknewyork@ag.tn.gov	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timpken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	robert.morris@timken.com	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606		415-369-7301	mcolabianchi@thelen.com	Counsel to Oki Semiconductor Company
Thompson & Knight	Rhett G. Campbell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	john.brannon@tklaw.com	Counsel to Victory Packaging
Thompson Coburn Fagel Haber	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	lnewman@tcfhlaw.com	Counsel to Aluminum International, Inc.
Thompson Coburn LLP d/b/a Thompson Coburn Fagel Haber	Dennis E. Quaid Esq	55 E Monroe 40th Fl		Chicago	IL	60603		312-580-2215	dquaid@tcfhlaw.com efiledocketgroup@fagelhaber.com	Counsel for Penn Aluminum International Inc
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
TI Group Automotive Systms LLC	Timothy M. Guerriero	12345 E Nine Mile Rd		Warren	MI	48089		586-755-8066	tguerriero@us.tiauto.com	General Counsel and Company Secretary to TI Group Automotive Systems LLC
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400	jlevi@toddlelevi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	jwilson@tylercooper.com	Counsel to Barnes Group, Inc.
U.S. Department of Justice	Matthew L Schwartz	Assistant United States Attorneys	86 Chambers Street 3rd Fl	New York	NY	10007		212-637-1945	matthew.schwartz@usdoj.gov	Counsel to Environmental Protection Agency; Internal Revenue Service; Department of Health and Human Services; and Customs and Border Protection
Underberg & Kessler, LLP	Joseph N Cordaro								hzamboni@underbergkessler.com	
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800		Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222		412-562-2546	djury@usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	tscoobb@vorys.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation; Counsel to Daewoo International Corp and Daewoo International (America) Corp
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158	growsb@wnj.com	Counsel to Behr Industries Corp.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200	dkurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	agrumbine@wcsr.com	Counsel to Armacell
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	rkisicki@woodsoviatt.com	
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801	302-425-0430	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212	414-271-4500	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799	215-981-4000	Counsel to SKF USA, Inc.
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624	617-951-7000	Attorneys for D-J, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	Counsel to Bing Metals Group, Inc.; Central Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Thaler & Gertler LLP	Andrew M. Thaler Esq	90 Merrick Ave Ste 400		East Meadow	NY	11554	516-228-3533	Co-Counsel for David Gargis, Jimmy Mueller, and D. Keith Livingston
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022	212-603-2000	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Hearing Date: January 15, 2009

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr.
John K. Lyons
Albert L. Hogan, III
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti
Thomas J. Matz

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 13590, 13591, AND 13592
(MOTOR CITY ELECTRIC)

("STATEMENT OF DISPUTED ISSUES – MOTOR CITY ELECTRIC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delphi Diesel Systems Corporation ("Delphi Diesel"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 13590, 13591, And 13592 filed by Motor City Electric ("Motor City") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
2. On July 31, 2006, Motor City filed proof of claim number 13590 ("Proof of Claim No. 13590") against Delphi. Proof of Claim No. 13590 asserts a secured claim in the amount of \$62,435.12 stemming from goods sold and/or services provided.
3. On July 31, 2006, Motor City filed proof of claim number 13591 ("Proof of Claim No. 13591") against Delphi. Proof of Claim No. 13591 asserts a secured claim in the amount of \$10,487.41 stemming from goods sold and/or services provided.
4. On July 31, 2006, Motor City filed proof of claim number 13592 ("Proof of Claim No. 13592," and together with Proof of Claim No. 13590 and Proof of Claim No. 13591, the "Proofs of Claim") against Delphi Diesel. Proof of Claim No. 13592 asserts a secured claim in the amount of \$1,901.51 stemming from goods sold and/or services provided.
5. On December 21, 2007, the Debtors objected to the Proofs of Claim pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On

Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Fourth Omnibus Claims Objection").

6. On January 17, 2008, Motor City filed its Response Of Motor City Electric Co. To Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. §502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims; (B) Claims Not Reflected On Debtors' Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 12217) (the "Response").

Disputed Issues

A. Delphi Does Not Owe Motor City The Amount Asserted In Proof Of Claim No. 13590

7. Motor City asserts in Proof of Claim No. 13590 that it has a secured claim against Delphi in the amount of \$62,435.12 for goods sold and/or services performed ("Claim No. 13590"). Delphi has reviewed the information attached to Proof Of Claim No. 13590 and the Response and disputes that it owes the amount asserted in Proof of Claim No. 13590 for the following reasons: (a) certain prepetition invoices are billed to non-Debtor entities and (b) certain postpetition invoices are billed to non-Debtor entities. In addition, Proof of Claim No. 13590 is not a secured claim, because each of the construction liens attached to Proof of Claim No. 13590 was filed postpetition.

8. Invoices For Non-Debtor Entities. Based upon Delphi's review of Proof of Claim No. 13590, the Claim includes certain invoices billed to Direct Sourcing Solutions, Inc. ("DSSI"), a non-Delphi, non-Debtor entity. Therefore, \$47,331.25 should be subtracted from the amount claimed on Proof of Claim No. 13590.

9. Postpetition Invoices For Non-Debtor Entities. Based upon Delphi's review of Proof of Claim No. 13590, Claim No. 13590 includes invoice 65878, a postpetition invoice billed to Jones Lang LaSalle, a non-Delphi, non-Debtor entity. Therefore, because the invoice is (i) to a non-Debtor entity and (ii) for postpetition periods, \$2,400.49 should be subtracted from the amount claimed on Proof of Claim No. 13590.

10. Sum Of Invoices Exceeds Amount Claimed. The total dollar amount of the invoices submitted with Proof of Claim No. 13590 is approximately \$138.69 greater than the amount claimed on Proof of Claim No. 13590. Proof of Claim No. 13590 asserts a liability of \$62,435.12, but the invoices submitted total to \$62,573.81. After subtracting \$47,331.25 for invoices to a non-Debtor entity and \$2,400.49 for postpetition invoices to a non-Debtor entity, the debtors propose adding \$138.69, for a total reconciled amount of \$12,842.07.

11. After taking into account the above-referenced deductions to Proof of Claim No. 13590, the Debtors reconciled Proof of Claim No. 13590 as illustrated in the following chart:

<u>Claimant's Asserted Amount on Proof of Claim No. 13590</u>		\$62,435.12 secured
<u>Modifications</u>	Invoices For Non-Debtor Entities	(\$47,331.25)
	Postpetition Invoices For Non-Debtor Entities	(\$2,400.49)
	Sum Of Invoices Exceeds Amount Claimed	\$138.69
<u>Reconciled Amount</u>		\$12,842.07 unsecured

12. The Debtors do not dispute at this time the remaining \$12,842.07 of Proof of Claim No. 13590 and request that Proof of Claim No. 13590 be reduced to a general unsecured non-priority claim against DAS LLC in an amount not to exceed \$12,842.07.

B. Delphi Does Not Owe Motor City The Amount Asserted In Proof Of Claim Number 13591

13. Motor City asserts in Proof of Claim No. 13591 that it has a secured claim against Delphi in the amount of \$10,487.41 for goods sold and/or services provided ("Claim No. 13591"). Delphi has reviewed the information attached to the Proof of Claim No. 13591 and the Response and disputes that it owes the amount asserted in Proof of Claim No. 13591 for the following reasons: (a) certain prepetition invoices are billed to non-Debtor entities and (b) certain postpetition invoices are billed to non-Debtor entities. In addition, Proof of Claim No. 13591 is not a secured claim, because each of the construction liens attached to Proof of Claim No. 13591 was filed postpetition.

14. Invoices For Non-Debtor Entities. Based upon Delphi's review of Proof of Claim No. 13591, Claim No. 13591 includes certain invoices billed to DSSI, a non-Delphi, non-Debtor entity. Therefore, \$10,195.25 should be subtracted from the amount claimed on Proof of Claim No. 13591.

15. Postpetition Invoices For Non-Debtor Entities. Based upon Delphi's review of Proof of Claim No. 13591, the Claim includes invoice 65877, a postpetition invoice billed to Jones Lang LaSalle, a non-Delphi, non-Debtor entity. Therefore, because the invoice is (i) to a non-Debtor entity and (ii) for postpetition periods, \$292.16 should be subtracted from the amount claimed on Proof of Claim No. 13591.

16. After taking into account the above-referenced deductions to Proof of Claim No. 13591, the Debtors reconciled Proof of Claim No. 13591 as illustrated in the following chart:

<u>Claimant's Asserted Amount on Proof of Claim No. 13591</u>		\$10,487.41 secured
<u>Modifications</u>	Invoices For Non-Debtor Entities	(\$10,195.25)
	Postpetition Invoices For Non-Debtor Entities	(\$292.16)
<u>Reconciled Amount</u>		\$0.00 unsecured

17. The Debtors accordingly dispute the entirety of Proof of Claim No. 13591 and request that Claim No. 13591 be disallowed and expunged in its entirety.

C. Delphi Diesel Does Not Owe Motor City The Amount Asserted In Proof Of Claim Number 13592

18. Motor City asserts in Proof of Claim No. 13592 that it has a secured claim against Delphi Diesel in the amount of \$1,901.51 for goods sold and/or services provided ("Claim No. 13592"). Delphi has reviewed the information attached to the Proof of Claim No. 13592 and the Response and disputes that it owes the amount asserted in Proof of Claim No. 13592 because a certain postpetition invoice has been paid. In addition, Proof of Claim No. 13592 is not a secured claim, because each of the construction liens attached to Proof of Claim No. 13592 was filed postpetition.

19. Invoices For Non-Debtor Entities. Based upon Delphi's review of Proof of Claim No. 13592, Claim No. 13592 includes invoice 64319, an invoice billed to Jones Lang LaSalle, a non-Delphi, non-Debtor entity. Therefore, because the invoice is to a non-Debtor entity, \$993.92 should be subtracted from the amount claimed on Proof of Claim No. 13592.

20. Certain Postpetition Invoices Have Been Paid. Based upon Delphi Diesel's various accounts payable records, postpetition invoice 66085 reflected in Proof of Claim No. 13592 has been paid. Therefore, \$907.59 should be subtracted from the amount claimed in Proof of Claim No. 13592.

<u>Claimant's Asserted Amount on Proof of Claim No. 13592</u>		\$1,901.51 secured
<u>Modifications</u>	Invoices For Non-Debtor Entities	(\$993.92)
	Paid Postpetition Invoice	(\$907.59)
<u>Reconciled Amount</u>		\$0.00 unsecured

21. The Debtors accordingly dispute the entirety of Proof of Claim No. 13592 and request that Claim No. 13592 be disallowed and expunged in its entirety.

Reservation Of Rights

22. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing Proof of Claim No. 13590 to the maximum amount of \$12,842.07 as a general unsecured non-priority claim against the estate of DAS LLC, (b) disallowing and expunging Proof of Claim No. 13591 in its entirety, (c) disallowing and expunging Proof of Claim No. 13592 in its entirety, and (d) granting the Debtors such other and further relief as is just.

Dated: New York, New York
November 18, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Albert L. Hogan, III
Ron E. Meisler
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/Kayalyn A. Marafioti
Kayalyn A. Marafioti
Thomas J. Matz
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT E

Hearing Date: January 15, 2009

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr.
John K. Lyons
Albert L. Hogan, III
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti
Thomas J. Matz

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 11777
(CF SPECIAL SITUATION FUND I LP)

("STATEMENT OF DISPUTED ISSUES – CF SPECIAL SITUATION FUND I LP")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11777 filed by CF Special Situation Fund I LP ("CF Special Situation") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.
2. In or about June 2006, Park-Ohio Products, Inc. ("Park-Ohio") assigned its right to certain of DAS LLC's outstanding obligations to CF Special Situation.
3. On July 27, 2006, CF Special Situation, as assignee of Park-Ohio, filed proof of claim number 11777 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts a general unsecured claim in the amount of \$516,441.65 stemming from goods sold by Park-Ohio.
4. On December 21, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Fourth Omnibus Claims Objection").

5. On January 17, 2008, CF Special Situation filed its Response Of CF Special Situation Fund I, L.P. To Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. 502(b) And Fed. R. Bankr. P. 2007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject to Prior Order (Docket No. 12211) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe CF Special Situation The Amount Asserted In The Proof Of Claim

6. CF Special Situation, as assignee of Park-Ohio, asserts in the Proof of Claim that DAS LLC owes CF Special Situation a total of \$516,441.65 for goods sold and/or services performed by Park-Ohio. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim because certain invoices have been paid pursuant to wire payments.

7. Paid Invoices. Based upon DAS LLC's various accounts payable records, certain invoices reflected in the Proof of Claim have been paid pursuant to a wire payment made on October 1, 2005 to Park-Ohio. Therefore, \$315,000.00 should be subtracted from the amount claimed in the Proof of Claim.

8. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount on Proof of Claim</u>		\$516,441.65
<u>No. 11777</u>		
<u>Modifications</u>	Paid Invoices	(\$315,000.00)
<u>Reconciled Amount</u>		\$201,441.65

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to the maximum amount of \$201,441.65 as a general unsecured non-priority claim against the estate of DAS LLC and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
November 18, 2008

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Albert L. Hogan, III
Ron E. Meisler
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Thomas J. Matz
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT F

Pg 53 of 55
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Simon Stella & Zingas PC	Stephen P Stella	422 W Congress	Ste 400	Detroit	MI	48226

EXHIBIT G

Pg 55 of 55
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Benesch Friedlander Coplan & Aronoff LLP	Stuart A Laven Jr	2300 BP Tower	200 Public Square	Cleveland	OH	44114